

SIKKIM



GOVERNMENT GAZETTE

**EXTRAORDINARY
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**GOVERNMENT OF SIKKIM
COMMERCIAL TAXES DIVISION
FINANCE, REVENUE & EXPENDITURE DEPARTMENT
GANGTOK-SIKKIM**

No:GOS/CTD/2005-06/12-A2 (68)/05

Dated:19.07.2016

NOTIFICATION

In exercises of the powers conferred by proviso to section 12 of the Sikkim Value Added Tax Act, 2005,(5 of 2005), the State Government hereby notifies that the rate of tax on the sale of goods by the subsidiary Police Canteen run by the Sikkim Police Department shall be 1% on the gross turnover, except for vehicles of all description including two wheelers propelled/operated by automatic machine.

No input tax credit, if any, shall be allowed to be availed on the sales made by subsidiary Police Canteen.

**SPECIAL COMMISSIONER
Commercial Taxes Division
Finance, Revenue and Expenditure Department
Government of Sikkim**